

# EXPORT GUIDELINES

---

how to develop your e-commerce for international markets

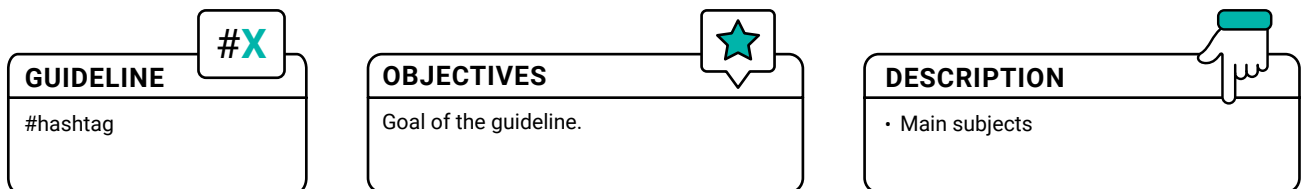
---

# How to use the guidelines

IN ORDER TO FACILITATE THE READING AND THE USE OF THESE GUIDELINES, WE DESIGNED THEM ALONG THE SAME LINES.

The guidelines are classified in 6 categories:

- **NUMBER OF THE GUIDELINES + HASHTAGS** indicates the number of the guideline and 4 hashtags specify main key-words.
- **OBJECTIVES** defines the goal of the guideline.
- **DESCRIPTION** presents the main subjects that will be developed in the "content" section.



- **CONTENT** develops the topics written in "description".
- **TIPS & TRICKS** gives you general advice following the topic of the guideline.

## TIPS AND TRICKS

Advice following the guideline.

- **FURTHER INFO** helps you to go further by following the useful links to find more by yourself or gives you experts' contacts.

## FURTHER INFO



Useful links:

Contact person:

Name Surname - function

Email: name@agency.com | Mobile : + 32 0 000 000



We hope that you will enjoy the reading and that they will be helpful for your exporting projects.  
We wish you good luck and lots of achievements.

# #24 International E-commerce

#24

## GUIDELINE

#ecommerce  
#practices  
#international  
#develop

## OBJECTIVES

Overview the different aspects and strategies before developing your e-commerce.

## DESCRIPTION

- How to develop your strategy in e-commerce at every level of maturity.
  - E-tailer
  - Marketplace
  - Direct
- Cross-border e-commerce: key challenges and best practices.
- 8 practices in e-commerce.

## CONTENT

### HOW TO DEVELOP YOUR STRATEGY IN E-COMMERCE AT EVERY LEVEL OF MATURITY.

**E-tailer:** Sells products from various brands and manufacturers through an online storefront with inventory kept in the e-tailers warehouses.

PROS	CONS
<ul style="list-style-type: none"> <li>• Reach</li> <li>• Logistics</li> <li>• Set-up and maintenance cost.</li> </ul>	<ul style="list-style-type: none"> <li>• Cost</li> <li>• Data</li> <li>• High competition</li> <li>• Less control</li> <li>• Does the website of the e-tailer fit with your brand?</li> </ul>

**Marketplace:** An online marketplace is a virtual place where sellers and buyers meet to exchange goods or services. The exchange usually takes the form of transactions managed by the marketplace operator.

PROS	CONS
<ul style="list-style-type: none"> <li>• Reach</li> <li>• Logistics</li> <li>• Set-up and maintenance cost.</li> <li>• Trust</li> </ul>	<ul style="list-style-type: none"> <li>• No brand control</li> <li>• Costs</li> <li>• Data</li> <li>• Competition</li> </ul>

**Direct:** Consumers buy directly from the manufacturer's or brand's website with no e-tailer or marketplace as a middleman.

PROS	CONS
<ul style="list-style-type: none"> <li>• Brand and price control.</li> <li>• Data</li> <li>• No out-of-stock situations and full collection available.</li> <li>• Remarketing possibilities.</li> <li>• No dependent on third parties.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial investment</li> <li>• Logistics</li> <li>• Brand building</li> </ul>

Conclusion:

1. There are 3 main strategies for a brand to sell online: E-tailers, MP & Direct
2. Each of the options has different levels of control on the brand.
3. E-tailers take care of traffic generation and logistics.
4. Marketplaces are an interesting online environment to quick start your e-commerce growth if your brand is already built and if your product assortment availability is high.
5. Direct-to-consumer e-commerce business models require high IT and audience building investments, but they have the benefit of making you in full control of the brand.

**CROSS-BORDER E-COMMERCE: KEY CHALLENGES AND BEST PRACTICES.**

1. Expanding cross-border requires a well thought strategy.
2. Specific challenges like local competition, logistics and market potential arise when expanding cross-border.
3. The preferred channels for cross-border e-commerce are direct ones, such as a web shop and social commerce.

Recommendation:

How to start: is your company mature enough? Is it relevant or possible to sell your goods/services in another country?...

Where to play: What are the potentials and the challenges of the chosen country?...

How to win: make a plan, what is your value proposition? Target your audience, understand customer behaviour...

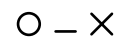
**8 PRACTICES IN E-COMMERCE.**

1. Reduce the number of steps to become a customer.
2. Frictionless checkout experiences.
3. Use visual search to better meet needs.
4. Use social commerce to shorten conversion paths.
5. Use Conversational Commerce.
6. Find creative ways to overcome barriers.
7. Don't only focus on new customers.
8. Start step by step.

## TIPS AND TRICKS

- Online transactions keep increasing strongly.
- In Belgium, the preferred means of payment of the consumers are bancontact and credit card.
- Consumers are likely to drop off and search for alternative websites if their preferred payment method(s) are not offered at checkout.

## FURTHER INFO

**Useful links:**

- The house of marketing: interesting topics and cases and infos about e-commerce.

<https://thom.eu/blog-cases/>

**Contact person:**

Julie Luppens

**Email:** julie.luppens@thom.eu | **Mobile:** +32 476 52 49 74 | **LinkedIn:** Julie Luppens



# #25 E-commerce of alcoholic beverages from Belgium to France

#25

## GUIDELINE

#ecommerce  
#alcoholicbeverages  
#excises  
#insideEU

## OBJECTIVES

What are the requirements for selling alcoholic beverages from Belgium to France through e-commerce?

## DESCRIPTION

- Introduction
- E-commerce of alcoholic beverages to individuals (B2C)
- E-commerce of alcoholic beverages to professionals (B2B)
- Conclusion: the benefits of fiscal representation in excise matters

## CONTENT

### INTRODUCTION

#### Definition of an excise:

- Excise duties are taxes. Tax is compulsory payment to public administrations. It is mainly used to finance public expenditure and can also be a means of regulation of economic activities. Excise duties are one tax among others.
- It is an indirect tax: it can be passed on to another taxpayer.
- It is calculated on the basis of a quantity. (Volume of alcohol in a beverage.)
- It is applied to certain categories of products and codified by EU directives and the General Tax Code. Excise duties concern energy products, manufactured tobacco, alcohol and alcoholic beverages.

#### Other national taxes are levied with excise duties:

In Belgium: packaging contribution: tax on individual beverage containers...

In France: social security contribution: is due on beverages with an alcohol content of more than 18% vol. And premix tax: attached tax on alcoholic beverages with an ABV between 1,2% and 12%. These are additional taxes to excise duties, not a substitute for them.

#### Alcoholic products may be transported under duty-suspended or duty-paid conditions.

Duty-suspended: interesting from a cash flow perspective, because you transport the beverages without the payment of excise duty. Condition: both the seller and the consignee should have an authorization issued by the Customs and Excise Administration.

Duty-paid: the paperwork is less demanding because you do everything in your country and documents are ready for customs clearance when exporting.

EMCS (Excise movement and control system - European project but national tools) enables the monitoring of the movement of duty-suspended alcoholic products within the EU. In France, its name is GAMMA.

## E-COMMERCE OF ALCOHOLIC BEVERAGES TO INDIVIDUALS (B2C)

### Criteria:

- B2C sales: sales only to private individuals.
- Customer residing in the EU: exclusively intra-European trade.
- Sales formalized by a distance communication technique: sales by internet, catalog...
- Duty-paid.
- Direct deliveries: direct shipment from the supplier's stock to the end customer.
- Excise duties are due in the country of delivery, country of consumption.
- In France, you must have a SIRET number: assigned to any company with a French VAT number. Monthly VAT returns will have to be filed with the French tax authorities to record the amounts of sales to French individuals.

## E-COMMERCE OF ALCOHOLIC BEVERAGES TO PROFESSIONALS (B2B)

### Criteria:

- B2B sales: sales only to businesses which have no excise number
- Customers established in EU: exclusively intra-European trade.
- Duty-suspended.
- Direct deliveries are possible: direct shipment from the seller to the client but requires prior notice to local customs office.

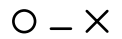
## CONCLUSION: THE BENEFITS OF FISCAL REPRESENTATION IN EXCISE MATTERS

- No need for permanent establishment in destination countries.
- No need to register for VAT in destination countries.
- No need for approval by Customs and Excise in the destination countries.
- Your representative will take care of the excise administration (and VAT administration- optional).

## TIPS AND TRICKS

- Products subject to excise duties by national legislation: in Belgium: water, coffee and tea are also concerned.
- In northern EU countries, the excise duties rates are much higher. Take it into account when planning to export in a specific country.
- In France, excise duties rates are updated every year.
- In order to deal with alcoholic beverages, you need to have an operator status.
- Excise and related duties are payable from the moment the products are released for consumption.

## FURTHER INFO

**Useful links:**

- RMB – fiscal representation, specialized in VAT, customs/duties, eco-taxation and posting of workers:  
<https://www.rmboulanger.com/>

**Contact person:**

Michael Boulanger

CEO – RMB

**Email:** mboulanger@rmboulanger.com | **Mobile:** +33 3 20 25 70 70

Frédéric Bonnet

Projet manager – RMB

**Email:** f.bonnet@rmboulanger.com | **Mobile:** +33 3 20 25 70 70

Our economic and commercial advisors in France:

**Email:** paris@hub.brussels | lille@hub.brussels | lyon@awex-wallonia.com





CONTACT

hub.brussels  
export@hub.brussels  
+32 02 422 00 20